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WAR FOOD ADMINISTRATION
Food Distribution Administration
Washington 25, D. C.

October 23, 1943

U. S. DEPARTMENT OF AGRICULTURE
FINANCE AND ACCOUNTS DIVISION MEMORANDUM NO. B-39

To: Washington Finance and Accounts Division
Chiefs, Regional Fiscal Division

From: H. O. Hart, Chief, Accounting Management Section
Finance and Accounts Division

Subject: Requests by Certifying Officers for Decisions by the
Comptroller General

Public Law 389, 77th Congress, 1st Session, approved December 29, 1941, entitled "An Act to Fix the Responsibilities of Disbursing and Certifying Officers, and for Other Purposes" in Section 3 prescribes that a Certifying Officer shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to him for certification.

The instructions contained in this memorandum shall not be interpreted as qualifying or limiting the privilege of the Certifying Officer, as noted above, but are solely for the purpose of establishing sound and uniform methods, and to prevent, insofar as possible, the submission of a question upon which the Comptroller General has previously ruled.

When a Certifying Officer has for consideration a voucher involving a question of law and he has exhausted all efforts to answer the question by review of all available reference material, including the Regulations of the Department of Agriculture, Budget and Finance Circulars and Memoranda, General Accounting Office Regulations and Decisions of the Comptroller General, the Chief, Regional Fiscal Division shall then submit the question to the Finance and Accounts Division, Accounting Management Section, Washington, D. C. If the Accounting Management Section cannot furnish a solution, the Chief, Regional Fiscal Division will be so advised immediately. The Certifying Officer to whom the voucher was submitted shall then prepare a letter over his signature addressed to the Comptroller General.

Considerable care and thought should be given to preparation of the letter and any necessary assistance should be furnished the Certifying Officer by the Chief, Regional Fiscal Division.

The following instructions shall be strictly adhered to:

1. A standardized opening paragraph should be employed, similar to the attached example A. The voucher and supporting documents should be listed, as indicated. Other standardized paragraphs similar to B, or C should follow A, as applicable, followed by statement of the question.
2. The letter should clearly, concisely, and completely state the question in all necessary detail, and the reason for submitting it. Under no circumstances, shall hypothetical questions or situations be submitted for decision. If the question involves an apparent conflict between decisions of the Comptroller General, they should be properly cited, viz: "10 Comp. Gen. 138" for published decisions, and "B-2478, dated January 24, 1940" for unpublished decisions. Whenever applicable, example D should be used as a closing paragraph.
3. The voucher under consideration must accompany the letter, with all pertinent related documents. Where the voucher covers a payment under a contract, the Voucher Review copy of the contract should not be forwarded with the letter. Citation to the contract number and name of the contractor are sufficient since the original contract should be on file in the General Accounting Office. Only the original voucher and original supporting documents (certified copies if the originals are not in the Regional Fiscal Division) should be furnished. The voucher and all documents forwarded to the Comptroller General will be returned with the decision, but copies of all documents submitted should be retained in the Regional Fiscal Division pending return of the originals.

When the letter is completed, it shall be signed personally by the Authorized Certifying Officer, using the same form of signature he uses in certifying vouchers, and his name shall be typed immediately below and followed by the title: "Authorized Certifying Officer," not "In Charge, Voucher Review Section," etc., (see example E) and forwarded to the Washington Finance and Accounts Division, Accounting Management Section, in the original and four (4) carbon copies. The Washington Finance and Accounts Division will check the letter and forward the original and duplicate

and all attachments directly to the Comptroller General. The Washington Finance and Accounts Division will retain one copy of the letter and will forward two copies to the Office of Budget and Finance in accordance with Budget and Finance Circular 535, Supplement 6.

The General Accounting Office will forward the Comptroller General's decision directly to the Authorized Certifying Officer in an original and duplicate. Immediately upon receipt of the decision the duplicate copy shall be forwarded via airmail to the Finance and Accounts Division, Accounting Management Section, Washington, D. C. The original shall be retained in the Regional Fiscal Division. Upon receipt of the decision in the Washington office, it will be circulated to Certifying Officers in the Administration, and others interested.

Disposition shall be made of the voucher in accordance with the provisions of the decision, but a copy of the decision need not be attached to the voucher unless the decision so requires. In all other cases, however, a Cross Reference form shall be prepared and attached to the voucher, reading as in the following sample:

"Attached voucher certified in accordance with Comptroller General's decision A-41144, dated September 15, 1943."

If the decision is such that it may be used as a precedent, similar Cross Reference forms should support all vouchers paid under the authority contained in the decision.

Unless the question is submitted to the Comptroller General in a manner to indicate that the accompanying voucher is typical of a group, or an example of a recurring situation, and that a general decision is desired, clearance should be obtained from the Washington Finance and Accounts Division, before the decision is applied to any voucher other than the one on which the decision was rendered.

Proposed submissions by the Voucher Review Section of the Washington Finance and Accounts Division shall be cleared in the Accounting Management Section prior to transmittal to the Comptroller General.

(The foregoing instructions are not applicable to vouchers under the General Commodities Purchase Program.)

Attachment

B-52

P. J. Hart

(Regular Regional Fiscal Division letterhead showing complete address)

(DATE)

Example A:

Honorable Lindsay C. Warren
Comptroller General of the United States

Dear Mr. Warren:

The undersigned duly authorized Certifying Officer, in accordance with the provisions of Public Law 389, 77th Congress, 1st Session, approved December 29, 1941, fixing the responsibilities of certifying officers, submits herewith for decision the following voucher and related documents:

- (1) Bureau Voucher No. 427, covering purchase of lard, Program K-50a, Contract Ama(M)-789, payable to ABC Packing Company, 425 First Avenue, Topeka, Kansas, in the claimed amount of \$3,000.00.
- (2) Inspection Certificate No. 1742.
- (3) Memorandum dated September 10, 1943, from H. C. Albin, Chief, Special Commodities Branch, to Edward J. Kelly, Chief, Finance and Accounts Division.

Example B:

In the event of payment, this voucher would be chargeable to appropriation:
(Show complete symbol and title.)

Example C:

In the event of payment, this voucher would be chargeable to the following fund and appropriation in the amounts indicated:
(Show complete symbols and titles.)

Example D:

Since the question here involved applies to a group of vouchers now under administrative consideration by this office, of which the voucher submitted herewith is a truly representative example, it is respectfully requested that a general decision be furnished.

Example E:

Respectfully,

/s/ John H. Doe

John H. Doe
Authorized Certifying Officer

Example F:

Envelope should be addressed as follows:

Honorable Lindsay C. Warren
Comptroller General of the United States
Washington, D. C.